

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
July 16, 2020
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy held via virtual meeting was called to order on Thursday, July 16, 2020 at 9:03 am with Chair Scott Dockins, CPA, presiding. The roll call was done verbally with each member acknowledging their attendance. The Board adjourned to Executive Session at 9:08 am and returned to Regular Session at 10:17 am. The meeting adjourned at 3:45 pm.

ROLL CALL

The following members of the Board participated:

Scott Dockins, CPA, Chair

Jason Peery, CPA, Vice-Chair

James Bell, CPA, Secretary

Cynthia Harmon, CPA, Treasurer

Kevin Oakey, CPA Member

Michael 'Mick' Armstrong, CPA Member

Larry Hunter, Public Member

Kent Absec, Executive Director and Tami Helton, Board Secretary, along with Andrea Rosholt, Legal Counsel, represented Board staff. Misty Lawrence, with the Division of Financial Management, joined the meeting from 10:17am – 12:28pm and from 1:14pm to 3:45pm. Dawn Hall, Section Chief, Division of Occupational & Professional Licenses joined the meeting from 1:10pm – 2:14pm. Susan Buxton, the Interim Administrator of the Division of Occupational and Professional Licenses joined the meeting from 2:00pm – 2:40pm. Mary Robinson, Board staff participated in portions of the meeting.

1. CONVENE REGULAR SESSION

Mr. Peery motioned, and Mr. Hunter seconded, to accept the minutes of the April 28, 2020 Board Meeting Regular Session. By verbal vote the motion carried. Mr. Peery motioned, and Mr. Bell seconded, to accept the minutes of the June 4, 2020 Board Meeting Regular Session. By verbal vote the motion carried.

2. EXECUTIVE SESSION

Scott Dockins, Chair, citing *Idaho Code* Section 74-206 (1) (d) & (f) called for a verbal vote to adjourn to Executive Session. The Board voted as follows: Jason Peery, yes; James Bell, yes; Cynthia Harmon, yes; Larry Hunter, yes; Kevin Oakey, yes; Michael (Mick) Armstrong, yes. Motion carried.

3. ACTION ITEMS FROM THE EXECUTIVE SESSION

When the Regular Session resumed, Mr. Dockins called for a verbal role to identify all Board members were present and guests identified. Roll call was as follows, Mr. Peery, present; Mr. Bell, present; Ms. Harmon, present; Mr. Hunter, present; Mr. Oakey, present; Mr. Armstrong, present; Kent A Absec, Executive Director, present; Andrea Rosholt, Board Attorney, present; Tami Helton,

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
July 16, 2020
REGULAR SESSION

Board Secretary, present; Mary Robinson, Board Staff, present, and Misty Lawrence, DFM, present. The Board addressed items from the Executive Session.

(A) Approve Minutes: Mr. Peery motioned, and Mr. Hunter seconded, to accept the minutes of the April 28, 2020 Board Meeting Executive Session. By verbal vote the motion carried. Mr. Peery motioned, and Mr. Hunter seconded, to accept the minutes of the June 4, 2020 Board Meeting Executive Session. By verbal vote the motion carried.

(B) Status Reports on Complaint Dockets: There were no disciplinary dockets needing Board action.

(C) Non-Licensee Activity: There was no non-licensee activity needing Board action.

(D) Exam Special Consideration: There were no exam special considerations for the period.

(D.2) Approval of Exam Scores and Pass Lists: Due to the condition of testing during the period and a current case of the corona virus at the NASBA offices, scores received into our database with those officially from NASBA were not able to be verified to Board Staff satisfaction. Q2 scores will be reported during the October meeting.

(E) License Special Consideration: There were no licensure special considerations for the period.

(E.2) License Renewal/Reinstatement Disclosures

Mr. Peery moved, and Ms. Harmon seconded to ratify the decisions by Board Staff and Legal Counsel to approve the eight licensees with renewal disclosures. By verbal vote the motion carried.

(G) Performance Evaluations and Merit Pay Increases: There were no actions needed in the area of Performance Evaluations and/or Merit Pay Increases.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec provided an update to the Board on the Data Licensing database, timeline and cost. Mr. Absec reported the database should be fully functional in short order. 2) Mr. Absec provided information of remote testing for the CPA exams being discussed by NASBA and the AICPA. The Board gave Mr. Absec direction that they are fine with continued exploration of remote testing as long as NASBA is clear that state boards must have all questions and concerns answered satisfactorily and that they must give final approval before any decision at the national level is made regarding the matter. 3) Mr. Absec led a discussion and asked for guidance regarding the Payment Protection Plan (PP) Loan Forgiveness regarding what licensees can and can't do. The Board directed Mr. Absec to guide a licensee to the FAQ and matrix provided by the AICPA so the license can better evaluate their situation. 4) Mr. Absec briefed the Board on his activities since the last Board meeting.

(B) Treasurer Report: Ms. Harmon reported on the financial position of the agency as of the June 2020 Treasurer's report. Mr. Absec discussed the expenditure for the renovation of the building on

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
July 16, 2020
REGULAR SESSION

the Chinden campus where the Board office will be relocated during calendar year 2021. Mr. Absec discussed the COVID-19 Cares Act reimbursements and outstanding requests.

(C) Legal Counsel Report: Ms. Rosholt discussed current legal matters impacting the profession and provided possible legal impacts that Boards will need to consider when evaluating remote testing for the CPA exam.

5. EXAMINATION

Examination Candidates: Mr. Bell moved, and Mr. Oakey seconded, to ratify the first-time examination candidates approved since the last Board meeting. By verbal vote the motion carried.

Alexis Dianne Hurd	5/12/2020
Aline Sakamoto	6/1/2020
Alissa Kaye Nelson	5/12/2020
Anne Marie Onstott	5/21/2020
Audrey Lynn Leas	5/26/2020
Braxton Tate Parish	4/28/2020
Brett Nicholis Gates	5/19/2020
Casey Taylor Christiansen	6/26/2020
Danielle Lee Lawson	5/19/2020
David Joseph Fisher	6/26/2020
Hayden James Frasier	6/15/2020
Hussein Ghassan Abu-Hamdeh	5/26/2020
Jeffrey Daniel Johnson	5/26/2020
Jonathan Quinn Jones	6/26/2020
Justin Alexander Boyd	4/28/2020
Loretta Lynn Hicks	5/19/2020
Mark Kaleb Blaser	6/16/2020
Matthew Michael Twiss	6/1/2020
Natalie Ann Kunert	5/26/2020
Nathan Lee Quist	5/18/2020
Noah Mitchell Sherrer	6/22/2020
Tyler Daniel Brodt	6/3/2020
Valerie Frias Garza	5/26/2020
Wendy Lee Lawrence	6/8/2020
Weston Brock Mackintosh	6/2/2020
Yaw Boakye Ansah-Antwi	6/17/2020

(B) CBT Update: Mr. Absec reported to the Board that due to COVID-19 pandemic the CBT exam information was not available and would be provided in October. Mr. Absec reported that no requests were made to the Board for Applications to Test (ATT) dates to be extended. Mr. Absec reported that there were three (3) extension requests for Notice to Schedule (NTS) due to

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
July 16, 2020
REGULAR SESSION

COVID related issues from candidates who fell outside of the blanket NTS extensions which were completed by NASBA and approved by the Board for those NTS's that had expiration dates from April 1, 2020 to December 30, 2020. Mr. Absec reported Board Staff had approved sixty-six (66) credit extensions of the eighteen-month period to successfully pass all four (4) sections of the CPA exam to date.

Mr. Absec reported that there was a request by an exam candidate to receive an extension beyond the 90 days already granted by Board Staff as directed by the Proclamation. Mr. Hunter motioned to give an additional sixty (60) day extension to sit an additional one (1) time beyond the July 23, 2020 extension. Mr. Hunter amended his motion to include that if the candidate does test before July 23, 2020, he gets no further extensions. Mr. Peery seconded the motion. Verbal vote: Mr. Peery, opposed; Mr. Bell, opposed; Ms. Harmon, opposed; Mr. Hunter approved; Mr. Oakey, opposed; Mr. Armstrong, opposed. The motion died. Mr. Peery motioned, and Mr. Bell seconded, to ratify Board Staffs decision to deny the additional testing time. Mr. Dockins called for the following verbal vote: Mr. Armstrong, approved; Mr. Oakey, approved; Mr. Hunter, abstained; Ms. Harmon, approved; Mr. Bell, approved; Mr. Peery, approved. Motion carried.

Mr. Absec reported to the Board that Prometric will be reinstating their fee schedule to reschedule or cancel testing dates beginning on August 1, 2020. Mr. Absec presented the Board with the new exam score release dates set by AICPA due to the implementation of continuous testing of the CPA exam.

6. NEW LICENSEES: CP-6216 through CP-6237

Mr. Bell moved, and Mr. Armstrong seconded, to ratify the list of new licensees from CP-6216 through CP-6237 as presented. By verbal vote the motion carried. Mr. Absec reported to the Board there were no requests for extensions of the time frames to verify work experience since the Proclamation Order was made. Mr. Absec reported to the Board that to date there were no requests to extend time to complete CPE for reinstatement or reentry applications.

CP- 6216	Reciprocity	LELIGDOWICZ, JASON LEE	MT
CP- 6217	Reciprocity	ST JOHN, PAMELA JOAN	CA
CP- 6218	Reciprocity	MILLER, MICHAEL DEAN	CA
CP- 6219	Exam	WILKINS, RAYMOND JOSEPH	
CP- 6220	Exam	KRENZ, ALYSSA ROSE	
CP- 6221	Exam	HEINSOHN, HENRY PAUL	
CP- 6222	Reciprocity	YOST, PAULA FAYE	FL
CP- 6223	Reciprocity	KRINGLE, KEITH ALLEN	CA
CP- 6224	Exam	WATKINS, BRADY JENSON	
CP- 6225	Reciprocity	BOERSMA, PAIGE KATHERINE	CA
CP- 6226	Exam	SIMMONS, KACEE TREASURE	
CP- 6227	Exam	NELSON, TAYLOR NICOLE	
CP- 6228	Exam	HILL, PERRY ANDREW	
CP- 6229	Reciprocity	LOWE, BRIAN EDWARD	AZ

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
July 16, 2020
REGULAR SESSION

CP- 6230	Exam	JOINER, RUSTI LYN	
CP- 6231	Reciprocity	MALUBAY, STEVEN ANDREW KALAMA	WA
CP- 6232	Exam	CLAPP, ELIZABETH JANE	
CP- 6233	Reciprocity	WARD, TERRI DAWN	OR
CP- 6234	Reciprocity	BREWER, KRISTI	CA
CP- 6235	Reciprocity	STEPHENSON, DAVID BRIAN	AK
CP- 6236	Exam	MARTIN, JOSHUA KENNETH	
CP- 6237	Reciprocity	BOTTINI, CAITLIN NOEL	CA

(B) License fees/fines waiver requests: Mr. Absec reported there was one (1) request to waive a late license renewal fine. Upon further discovery and investigation by Board Staff, the licensee withdrew the request.

7. Executive Orders 2020-01, 2020-02, & 2020-10

Mr. Absec led a discussion on the Boards activities regarding Executive Order 2020-01, *Zero Based Regulation*. Ms. Lawrence, DFM, reported to the Board that the five (5) year rules review schedule is to be posted in October 2020. Mr. Absec will report on whether the agency will be included in the first round of the review process for existing rules established by the Executive Order.

Mr. Absec led a discussion on the Boards activities regarding Executive Order 2020-02, *Transparency in Agency Guidance Documents*. The agency submitted a report to DFM stating the agency does not rely or use any guidance documents at the current time. Mr. Absec and Ms. Rosholt reported to the Board that they are working together to create a catalog of disciplinary actions and Final Orders taken by the Board to be added to our public website per the Executive Order.

Mr. Absec was joined by Ms. Buxton, Ms. Hall and Ms. Lawrence on Executive Order 2020-10, *Enhancing Licensing Freedom: Organization of the Department of Self-Governing Agencies*. Mr. Absec reported to the Board that the Idaho Accountancy Rules (IDAPA 01.01.01) are in the Rules process of being reorganized into Division of Occupational and Professional Licenses rules, (IDAPA 24, Title 30, Chapter 1) complying with House Bill 318 and the Governor's action in Executive Order 2020-10. Non-substantive changes will be made to update all references and citations within the rules currently under the authority of the Board. Ms. Buxton answered questions from the Board members about timelines for the physical move of the agency; board composition and length of terms; and personnel matters including hiring practices for the agency under DOPL. The Board wants to make sure of their involvement in the hiring of any future Executive Director. Ms. Buxton reported the DOPL Administrator would be heavily involved in the selection of an agency head as well, but those processes will be more clearly defined as the reorganization continues to evolve. Ms. Hall and Ms. Lawrence addressed questions pertaining to agency funds; rulemaking and budgeting. Mr. Absec also reported that he will begin having bi-weekly meetings with Ms. Hall and will report to the Board as needed.

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
July 16, 2020
REGULAR SESSION

8. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Mr. Absec reported to the Board on the status of extensions for peer reviews by the Nevada Society of Certified Public Accountants due to the impact of COVID-19. Mr. Absec briefed the Board on the number of 2018, 2019, and 2020 peer reviews and the impact the current extensions of reviews originally scheduled for 2020 and not completed will have on firms and the program. Mr. Absec reported that Board records show that the number of scheduled peer reviews for Idaho firms will grow from 88 to 125. The Board discussed the possible impacts and challenges this will have on firms and reviewers. Board Staff will continue to follow this important aspect of regulation. Mr. Absec discussed docket 2019-02 and asked the Board to consider waiving the requirement to complete a peer review based on his personal investigation of the matter and the current situation of peer reviews as previously discussed. Mr. Hunter motioned, and Ms. Harmon seconded to accept Mr. Absec's recommendation to modify the requirements of the existing Stipulation & Consent Agreement by not requiring the peer review to be completed and requiring the licensee to not perform peer reviewable services moving forward without an expedited review. By verbal vote the motion carried.

9. CPE

Ms. Helton reported to the Board that all CPE extensions were completed timely by the extended June 15, 2020 deadline. The deadline for CPE extensions was extended in the Board's Proclamation in response to the COVID-19 pandemic. Mr. Peery motioned, and Mr. Hunter seconded to appoint Mr. Armstrong as the Board's CPE Committee liaison. By verbal vote, the motion carried.

10. NASBA

Mr. Peery, NASBA Mountain Regional Director, reported on current activities by the organization including moving the upcoming annual meeting to be presented virtually instead of in person due to COVID-19. Mr. Absec announced to the Board that Mr. Peery has been reelected as the NASBA Mountain Regional Director for another one (1) year term.

11. UPCOMING MEETINGS

Mr. Hunter motioned, and Mr. Armstrong seconded to recommend the following appointments as Board Officers for the 2020/2021 period: Jason Peery, CPA as Chair; James Bell, CPA as Vice Chair; Cindy Harmon, CPA as Secretary; and Kevin Oakey, CPA as Treasurer. By verbal vote, the motion carried.

Mr. Peery recognized Mr. Dockins for his service to the Board for the past five years. Mr. Absec also thanked Mr. Dockins for his commitment and dedication to the Board and the assistance he provided over the years to the Board and the profession.

12. UPCOMING MEETINGS

The Board set the following tentative meeting dates for the 2020 calendar year:

- Tuesday, October 27, 2020, ½ day new Board member orientation
- Wednesday, October 28, 2020, regularly scheduled Board meeting

There being no further business before the Board the meeting was adjourned at 3:45 pm.

MINUTES

IDAHO STATE BOARD OF ACCOUNTANCY

Boise, Idaho

July 16, 2020

REGULAR SESSION

Jason Peery CPA, Chair

Jim Bell, CPA, Vice-Chair

Cynthia Harmon, CPA, Secretary